

Hearing Date and Time: February 15, 2007 at 10:00 a.m.
Response Date and Time: February 8, 2007 at 4:00 p.m.

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:) Chapter 11
)
DELPHI CORPORATION, et al.,) Case No. 05-44481 (RDD)
) Jointly Administered
Debtors.)
)

**RESPONSE OF BREEN COLOR CONCENTRATES, INC. TO DEBTORS'
SIXTH OMNIBUS OBJECTION (PROCEDURAL) PURSUANT TO 11
U.S.C. § 502(B) AND FED. R. BANKR. P. 3007
TO CERTAIN (A) DUPLICATE AND AMENDED CLAIMS
AND (B) EQUITY CLAIMS**

Breen Color Concentrates, Inc. ("Breen"), a creditor of the above-captioned Debtors, by its undersigned attorneys, as its response ("Response") to the Debtors' Sixth Omnibus Objection (Procedural) Pursuant to 11 U.S.C. § 502(B) and Fed. R. Bankr. P. 3007 to Certain (a) Duplicate and Amended Claims and (b) Equity Claims (the "Objection"), respectfully states as follows:

BACKGROUND

1. On October 8 and 14, 2005, Delphi Corporation and certain of its affiliates (“Delphi”) filed voluntary petitions for relief under chapter 11, title 11, United States Code, 11 U.S.C. § 101 *et seq.* (the “Bankruptcy Code”).

2. By demand letter dated October 13, 2005, Breen asserted a reclamation claim pursuant to Section 546(c) of the Bankruptcy Code and Section 2-702 of the Uniform Commercial Code, against Delphi Automotive Systems, LLC in the amount of \$12,684.90 (Breen’s Reclamation Claim”).

3. By Amended Statement of Reclamation dated June 23, 2006, Breen and Delphi agreed that the reconciled amount of Breen’s Reclamation Claim was \$5,107.39, subject to certain defenses reserved by Delphi in the Amended Statement of Reclamation.

4. On July 31, 2006, Breen electronically filed its proof of claim against Delphi Automotive Systems, LLC, which was designated as Claim No. 16 on the Court’s Claims Register. On July 31, 2006, Breen also hand filed its proof of claim with the Court. Both claims are in the amount of \$11,505.71 and both were filed against Delphi Automotive Systems, LLC.

5. On January 12, 2007, Delphi filed its Objection seeking to expunge as a duplicate Breen’s claim identified on Exhibit A-1 to the Objection as Claim Number 13,740, in the amount of \$11,505.71, leaving Claim Number 14,174 in the same amount as the surviving claim.

6. Out of an abundance of caution, and attempting to satisfy the requirements of General Order M-242 and the Bar Date Notice, Breen double filed its claim. Although Breen cannot determine from the Objection whether the claim designated by the Debtors as the surviving claim is the electronically filed claim or the hand filed claim, Debtors’ counsel has advised that the electronically filed

claim will be the surviving claim. Breen has no objection to the Court expunging Claim No. 13,740, so long as the Debtors agree not to later challenge the surviving claim as having been electronically filed

Dated: February 7, 2007

Respectfully submitted,

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By: /s/ Karen A. Giannelli
Karen A. Giannelli